

**BECKER COUNTY BOARD OF APPEALS AND EQUALIZATION**  
**JUNE 17, 2008**  
**AT 8:30 O’CLOCK A.M.**  
**BECKER COUNTY COURTHOUSE**  
**DETROIT LAKES MN 56501**

Present: Commissioners: Larry Knutson, Chair; John Bellefeuille; Karen Mulari; and Ryan Tangen, Auditor-Treasurer. Also present, Steve Skoog, County Assessor; and Janis Golkowski, Chief Deputy Assessor.

The Pledge of Allegiance was recited

The agenda was confirmed with no changes

The Oath of Office was administered by Auditor-Treasurer Ryan Tangen.

The meeting was called to order by Larry Knutson, Chair.

**The following parcels were presented in person by the owners:**

R03.0037.000 & 03.0036.000

Owner questioned the value as compared to two area houses sold in 2007. Parcel number 03.0089.000 sold for \$191,000 with a big garage and parcel number 03.0094.000 sold for \$120,000. The owner requested a visitation. A visitation was scheduled.

R03.0118.000 & 03.0121.000

Owner questioned rationale for removal of agricultural classification. The owner read statute regarding classification. Since the valuation of both properties, the owner has rented out the land for cattle grazing and provided pictures of the cattle. The owner also feels that his personal situation should be considered due to the nature of government and fact that the statutes are discriminatory toward disabled individuals. The property will be classified as agricultural for 2009. A visitation was scheduled.

R15.0449.508

This is in reference to Lot 8 of Long Beach Retreat. The owner questions the valuation of the property due to the developed lot classification. The owner attended the Board of Appraisal & Equalization in 2007 and feels the Assessor told him if he removed the structure, the property would be reclassified as an undeveloped lot. The structure was removed but feels the property is not being valued as an undeveloped lot.

The lot will be reviewed by the Assessor and the lots will be reviewed as to the possibility of combination.

R06.0610.507

The owner has lot 7 of Cormorant Park Place PUD. The owner feels the valuation is too high due to the site valuation assessed on each of the lots. They had been told that the back lots had been given a 20% discount. The owner states that lot 7 does not have a view of the lake and is therefore a back lot making it eligible for the discount. The Assessor explained that the discount is based upon salability. The owners request a review of the discounts. Skoog is going to review and return his findings.

R08.0631.000

The owner and the contract for deed holder feel the property is overvalued due to the amount of wasteland on the property created by beaver issues. A recommendation from an appraiser was presented recommending an approximate value of \$1,000 per acre. The township did lower the value of the property to \$85,300 at their meeting. The owner doesn't feel there is legal access to the property. A visitation and review was scheduled.

R19.0719.000

The owner feels the valuation of the property is too high based upon the sale of an adjacent property at an amount of \$16,700. The owner feels the lot is considered unbuildable. The Assessor is recommending a valuation of \$17,700.

R15.0156.000, 15.0157.000, 15.0159.000 & 15.0160.000

The owner feels the valuation of 15.0156.000 is too high due to the amount of wasteland. The owner feels the valuation of 15.0159.000 is too high due to poor lake access. The owner feels 15.0157.000 is over valued due to the large amount of wasteland and the lake access is poor due to steep drop-off. The owner feels 15.0160.000 is overvalued due to the large percentage of wasteland and the lake access is poor due to slope. The owner presented a summary of an appraisal completed in 2008. The values are \$353,000, \$102,000, \$60,000 and \$17,500 respectively.

A review will be completed Skoog and a recommendation returned.

R24.0053.000 & 24.0053.001

The owner feels there was an error when it was classified as residential non-homestead. The owner also presented an appraisal of the existing property. Parcel number 24.0053.001 was changed to non-homestead due to the addition of a dwelling. The owner presented an original appraisal. The owner stated it was a dwelling for a father-in-law.

A visitation and review was scheduled.

**Letters and Items presented by the Assessor**

R15.0449.503 15.0449.502

The owner of the property questions the value of the property. Skoog recommends taking no action.

R49.0001.510 & 49.0001.540

The owner feels the property should be classified as agricultural. Skoog recommends changing the classification back to agricultural.

R05.0122.000

The owner feels the property is overvalued due to lack of access. Skoog recommends adjusting the valuation of the buildings resulting in a decrease to \$128,400.

R49.2471.076

The owner feels the property is overvalued due to the fact it is a holding pond. Skoog recommends decreasing the valuation to \$13,400.

R15.0105.000

The owner feels the cabin is overvalued. Skoog is recommending no change.

R04.0072.000, 04.0078.000 & 04.0056.000

The owner feels the property is overvalued due to shore land regulations and the limited access. Skoog recommends the valuation of 04.0072.000 be decreased to \$237,500, 04.0078.000 be decreased to \$18,900 and 04.0056.000 be decreased to \$46,100 and change the classification from Agricultural to Seasonal Recreational.

R19.0121.000

The owner feels the property is overvalued due to access and build ability. Skoog recommends decreasing the value to \$61,800.  
Skoog will review and return a recommendation.

Board to recess. Board will reconvene June 24, 2008 at 10:00 A.M. in the Board of Commissioners Room. Motion by Mulari, second by Bellefeuille, carried.

**BECKER COUNTY BOARD OF APPEALS AND EQUALIZATION  
CONTINUATION JUNE 24, 2008  
AT 10:00 O'CLOCK A.M.  
BECKER COUNTY COURTHOUSE  
DETROIT LAKES MN 56501**

Present: Commissioners: Larry Knutson, Chair; Harry Salminen, Vice-Chair; John Bellefeuille, Karen Mulari, Barry Nelson, and Ryan Tangen, Auditor-Treasurer. Also present, Steve Skoog, County Assessor; and Janis Golkowski, Chief Deputy Assessor.

The Oath of Office was administered by Auditor-Treasurer Ryan Tangen.

The meeting was called to order by Larry Knutson, Chair.

**The following parcels were presented in person by the owners:**

R03.0037.000 & 03.0036.000

Owner questioned the value as compared to two area houses sold in 2007. Parcel number 03.0089.000 sold for \$191,000 with a big garage and parcel number 03.0094.000 sold for \$120,000. The owner requested a visitation. A visitation was scheduled by Mulari and Skoog.

**Decision:**

Reduce the valuation of parcel 03.0037.000 by \$12,800 from \$264,500 to \$251,700 and not to take action on parcel 03.0036.000. Motion Salminen, second by Mulari, carried.

R03.0118.000 & 03.0121.000

Owner questioned rationale for removal of agricultural classification. The owner read statute regarding classification. Since the valuation of both properties, the owner has rented out the land for cattle grazing and provided pictures of the cattle. The owner also feels that his personal situation should be considered due to the nature of government and fact that the statutes are discriminatory toward disabled individuals. The property will be classified as agricultural for 2009. A visitation was scheduled by Mulari and Skoog.

**Decision:**

Change the classification from residential to agricultural due to the nature of the current activities on both parcels. Motion by Mulari, second by Salminen, carried.

R15.0449.508

This is in reference to Lot 8 of Long Beach Retreat. The owner questions the valuation of the property due to the developed lot classification. The owner attended the Board of Appraisal & Equalization in 2007 and feels the Assessor told him if he removed the structure, the property would be reclassified as an undeveloped lot. The structure was removed but feels the property is not be valued as an undeveloped lot.

The lot will be reviewed by the Assessor and the lots will be reviewed as to the possibility of combination.

Decision:

No action. Three of the four parcels could be combined into one parcel possibly resulting in a reduced valuation. A letter will be sent from the A-T as the process of combining the parcels. Motion for no change by Salminen, second by Nelson, carried.

R06.0610.507

The owner has lot 7 of Cormorant Park Place PUD. The owner feels the valuation is too high due to the site valuation assessed on each of the lots. They had been told that the back lots had been given a 20% discount. The owner states that lot 7 does not have a view of the lake and is therefore a back lot making it eligible for the discount. The Assessor explained that the discount is based upon salability.

The owners request a review of the discounts.

Skoog is going to review and return his findings.

Decision:

Motion for no action by Mulari, second by Salminen, carried.

R08.0631.000

The owner and the contract for deed holder feel the property is overvalued due to the amount of wasteland on the property created by beaver issues. A recommendation from an appraiser was presented recommending an approximate value of \$1,000 per acre. The township did lower the value of the property to \$86,100 at their meeting. The owner doesn't feel there is legal access to the property.

A visitation and review was scheduled by Bellefeuille and Skoog.

Decision:

The visitation found that most of the property is marginal and that access is an issue. Reduce the value by \$22,000 from \$86,100 to \$64,100. Motion by Bellefeuille, second by Salminen, carried.

R19.0719.000

The owner feels the valuation of the property is too high based upon the sale of an adjacent property at an amount of \$16,700. The owner feels the lot is considered unbuildable. The Assessor is recommending a valuation of \$17,700.

Decision:

A review finds the lot to be marginal resulting in a decrease by \$18,700 from 36,400 to \$17,700. Motion by Salminen, second by Bellefeuille carried

R15.0156.000, 15.0157.000, 15.0159.000 & 15.0160.000

The owner feels the valuation of 15.0156.000 is too high due to the amount of wasteland. The owner feels the valuation of 15.0159.000 is too high due to poor lake access. The owner feels 15.0157.000 is over valued due to the large amount of wasteland and the lake access is poor due steep drop-off. The owner feels 15.0160.000 is overvalued due to the large percentage of wasteland and the lake access is poor due to slope. The owner presented a summary of an appraisal completed in 2008. The values are \$353,000, \$102,000, \$60,000 and \$17,500 respectively.

A review will be completed Skoog and a recommendation returned. A visitation was scheduled by Skoog and Knutson

Decision:

The lake access and shoreline is marginal. Reduce the values of parcels 15.0157.000 by \$53,400 from \$250,100 to \$ 196,700, 15.0159.000 by \$17,100 from \$148,800 to \$131,700, 15.0160.000 by \$5,500 from \$53,200 to \$47,700 and no action taken on 15.0156.000. Motion by Salminen, second by Tangen, carried.

R24.0053.000 & 24.0053.001

The owner feels there was an error when it was classified as residential non-homestead. The owner also presented an appraisal of the existing property. Parcel number 24.0053.001 was changed to non-homestead due to the addition of a dwelling. The owner presented an original appraisal. The owner stated it was a dwelling for a father-in-law.

A visitation and review was scheduled by Skoog.

Decision:

Remove the personal property mobile home from 24.0053.000 and reduce the valuation by \$43,600 from 94,000 to 54,000 and reduce the value of 24.0053.001 by 30,500 from 107,000 to 76,500. Motion by Salminen, second by Nelson, carried.

M 24.8038.000

Add personal property for mobile home removed from 24.0053.000 establishing a value of \$30,000.

Motion by Nelson, second by Mulari, carried

**Letters and Items presented by the Assessor**

R15.0449.503 & 15.0449.502

The owner of the property questions the value of the property. Skoog recommends taking no action.

Decision:

Motion for no action by Nelson, second by Salminen, carried.

R49.0001.510 & 49.0001.540

The owner feels the property should be classified as agricultural. Skoog recommends changing the classification back to agricultural.

Decision:

Change classification from residential to agricultural on both parcels. Motion by Nelson, second by Mulari, carried.

R05.0122.000

The owner feels the property is overvalued due to lack of access. Skoog recommends adjusting the valuation of the buildings resulting in a decrease to \$128,400.

Decision:

Reduce the valuation by \$18,000 from \$146,400 to \$128,400. Motion by Tangen, second by Salminen, carried.

R49.2471.076

The owner feels the property is overvalued due to the fact it is a holding pond. Skoog recommends decreasing the valuation to \$13,400.

Decision:

The lot is non-conforming. Reduce the valuation by \$8,900 from \$22,300 to \$13,400. Motion by Bellefeuille, second by Salminen, carried.

R15.0105.000

The owner feels the cabin is overvalued. No change recommended by the Assessor.

Motion for no action by Mulari, second by Bellefeuille, carried.

R04.0072.000, 04.0078.000 & 04.0056.000

The owner feels the property is overvalued due to shore land regulations and the limited access. Skoog recommends the valuation of 04.0072.000 be decreased to \$237,500, 04.0078.000 be decreased to \$18,900 and 04.0056.000 be decreased to \$46,100 and change the classification from Agricultural to Seasonal Recreational.

Decision:

Based on the revised assessment by the local assessor decreasing the quality of the lake shore, reduce the valuation of parcels 04.0072.000 by \$80,000 from 317,500 to \$237,500, reduce 04.0078.000 by \$5,800 from \$24,700 to \$18,900 and reduce 04.0056.000 by \$40,000 from \$86,100 to \$46,100 also changing the classification from Agricultural to seasonal recreational on 04.0056.000.

Motion by Nelson, second by Salminen, carried.

R19.0121.000

The owner feels the property is overvalued due to access and build ability. Skoog recommends decreasing the value to \$61,800. Skoog will review and return a recommendation.

Decision:

The lot on Munson is a small tract and is considered substandard. Reduce the valuation by \$10,300 from \$72,100 to \$61,800. Motion by Tangen, second by Salminen, carried.

Motion by Salminen, second by Mulari to adjourn, carried.

Dated at Detroit Lakes, Minnesota this 24<sup>th</sup> day of June, 2008.

ATTEST: COUNTY BOARD OF APPEALS AND EQUALIZATION

/s/ Ryan L. Tangen  
Ryan L. Tangen  
Becker County Auditor-Treasurer

/s/ Larry Knutson  
Larry Knutson  
Board Chair

State of Minnesota   )  
                                  )  
County of Becker     )

I, the undersigned, being the duly appointed, qualified and acting Auditor-Treasurer for the County of Becker, State of Minnesota, do hereby certify that the foregoing is a true and correct copy of a motion passed, adopted and approved by the County Board of Commissioners at a Meeting held July 8, 2008, as recorded in the record of proceedings.

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Ryan L. Tangen  
Becker County Auditor - Treasurer

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